

SENATE BILL 469

By Rose

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to trailers.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-343, is amended by designating existing language as subsection (a) and adding the following as a new subsection (b):

There is exempt from the sales tax the retail sale of trailers, as defined in § 55-1-105, that are removed for registration and use in another state within three (3) calendar days of purchase. Use of a trailer within this state subsequent to purchase, but prior to removal from the state, does not constitute a use subject to tax.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.